

FORM S-2

SUCCESSION TAX RETURN



IMPORTANT: This return must be filed in duplicate with the appropriate Probate Court. The Probate Court will issue the Certificate of No Tax, if applicable. Please read all instructions prior to completing this return.

IDENTIFICATION

☐ **AMENDED RETURN**

Decedent's name (last, first, middle initial)		Date of death	Probate court
Decedent's residence at date of death (street address)		Connecticut file number, if known	Social security number
City	State	ZIP	Cause of decedent's death
Type of estate <input type="checkbox"/> Testate <input type="checkbox"/> Intestate <input type="checkbox"/> Tax Purposes Only		If testate, was the will admitted to probate court? <input type="checkbox"/> Yes <input type="checkbox"/> No	Was the decedent a Connecticut resident? <input type="checkbox"/> Yes <input type="checkbox"/> No
		Is the estate required to file a federal 706 estate tax return? If yes, enter the gross estate situated everywhere \$ If yes, the estate is also required to file Form CT-706. <input type="checkbox"/> Yes <input type="checkbox"/> No	

SCHEDULE 1 - RECAPITULATION - If the total for any class is greater than the available exemption amount for that class, a Form S-1 must be filed.

BENEFICIARY CLASS - For Classes A, B and C, refer to the tax table for the year of the decedent's death to determine the exemption amount allowed per class. Only one exemption is allowed per class - NOT PER BENEFICIARY	TOTALS FROM SCHEDULE 3 (Column I)	TOTALS FROM SCHEDULE 4 (Column II)	TOTAL (Column I + Column II)
CLASS AA - husband or wife (TOTALLY EXEMPT)			
CLASS A - parent, grandparent, adoptive parent, and any natural or adopted descendent, (i.e., daughter, son, grandchild, great-grandchild).			
CLASS B - brother or sister (full or half), any natural or adopted descendent of such brother or sister - including a niece or nephew related by blood, stepchild, spouse or unremarried widow(er) of natural or adopted child.			
CLASS C - all other persons, associations, or corporations not mentioned in Classes AA, A, or B, (i.e., cousins, uncles, aunts, sister-in-law, brother-in-law, stepbrother, stepsister, stepgrandchild, niece or nephew related by marriage.)			
EXEMPT - charitable, educational, literary, scientific, historical, religious and government-related organizations.			
TOTAL - This is the total amount passing to all classes.		TOTAL	

THE COMMISSIONER OF REVENUE SERVICES RESERVES THE RIGHT TO REQUIRE THE FILING OF FORM S-1 IF ALL INFORMATION REQUIRED HAS NOT BEEN FURNISHED OR IF IN HIS OPINION A SUCCESSION TAX MAY BE DUE.

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge this return is a true and complete statement of the gross taxable estate of the above-named decedent, and of the beneficiaries thereof, as required by the statutes of the State of Connecticut.

Fiduciary's name (If there is more than one fiduciary, complete information for all.)		Attorney or authorized representative's name	
Signature of fiduciary	Date	Signature of attorney or authorized representative	Date
Address		Firm name and address	
City	State	ZIP	City
Phone number		Phone number	

CERTIFICATION TO COMMISSIONER OF REVENUE SERVICES (For Probate Court Use Only)

The within and foregoing is a true and attested copy of the tax return on file with the probate court for the district named below.

DISTRICT OF	DATE	SIGNATURE	Judge Clerk Asst. Clerk
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CERTIFICATE OF OPINION OF NO TAX (For Probate Court Use Only) TO BE USED WHEN NO TAX IS DUE

APPORTIONMENT BY CLASS	AA	A	B	C	EXEMPT
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I have examined this return and have calculated, as shown above, the taxable value of transfers reported herein for each class of beneficiary. I find that this value is less for each class than the exemption applicable to that class. In my opinion, therefore, there will be no succession tax due on account of transfers reported on this return and I so certify.

DATE SIGNED (Judge)

PROBATE COURT SEAL

SCHEDULE 2 - GENERAL QUESTIONS - Read carefully. Check the appropriate box for each question below. If you answer "yes" to any part of question 1, report that property on Schedule 3. If you answer "yes" to any other question, report that property on Schedule 4. Failure to attach the applicable supporting documentation may delay processing and result in an objection being filed.

<p>1. Did the decedent at the time of death own or have an interest in any of the following "sole ownership" property?</p> <p>a. Real estate. If yes, attach a copy of the deed. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Securities <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Bank accounts <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>d. Other personal property <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. Did the decedent at the time of death own or have an interest in any of the following property owned jointly with right of survivorship?</p> <p>a. Real estate. If yes, attach a copy of the deed. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Securities <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Bank accounts <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>d. Other personal property <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. Are any amounts due to a beneficiary or this decedent's estate from a pension, stock-bonus or profit-sharing plan, or an annuity? If yes, attach information explaining whether benefits are from a qualified or non-qualified pension plan. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>4. Did the decedent create any trusts, including trustee bank accounts, during his life? If "yes," attach a copy of the trust(s). <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>5. Did the decedent have an interest in life insurance on the life of another? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>6. Did the decedent during his life make any transfers of real or personal property to another, retaining a life use for himself; or where he continued to have any use in the property? If yes, attach a copy of the deed indicating the life use or transfer. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>7. Did the decedent at death own any accounts, assets, etc., payable or transferable on death? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>8. Did the decedent at the time of death possess a power to appoint or to withdraw the assets of a trust? If yes, provide details and copy of power. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>9. Did the decedent make any gifts of property, real or personal, within three years of death? If yes, list to whom, relationship, nature of the gift and the date it was given. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>10. Was a disclaimer filed in this estate? If "yes," please submit a copy of each disclaimer. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>11. Are any of the heirs in this estate nieces or nephews related by marriage? If "yes," please provide the names on an attachment. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
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SCHEDULE 3 - SOLELY OWNED PROPERTY PASSING BY WILL OR LAWS OF INTESTACY

DESCRIPTION OF PROPERTY	NAME OF BENEFICIARY	RELATIONSHIP TO DECEDENT	FAIR MARKET VALUE

SCHEDULE 4 - JOINTLY OWNED SURVIVORSHIP PROPERTY AND PROPERTY PASSING OTHER THAN BY WILL OR LAWS OF INTESTACY.

DESCRIPTION OF PROPERTY	NAME OF SURVIVOR OR BENEFICIARY AND RELATIONSHIP TO DECEDENT	TOTAL VALUE AT DEATH	CONCEDED VALUE ATTRIBUTED TO ESTATE

If space provided is insufficient, attach additional sheets.